

**BEFORE THE POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOIS**

GAUTSCHY'S CORNER,)	
)	
Petitioner,)	
)	
vs.)	
)	PCB No. _____
ILLINOIS ENVIRONMENTAL)	(UST Appeal – Petition for Review and
PROTECTION AGENCY,)	Hearing/Appeal)
)	
Respondent.)	

PETITION FOR REVIEW AND HEARING/Appeal

NOW COMES Gautschy's Corner ("Gautschy"), by its attorney, Robert M. Riffle, Esq., and as and for its Petition for Review and Hearing/Appeal of the Illinois Environmental Protection Agency's final decision with respect to the Corrective Action Plan ("CAP") Budget and the Corrective Action Completion Report ("CACR") for Payment regarding a certain leaking underground storage tank (LUST) site, states as follows:

BACKGROUND

1. Gautschy's retained Midwest Environmental Consulting & Remediation Services, Inc. ("Midwest") to remediate the property located at 2402 N. Bloomington Street, Streator, Illinois, LPC #0994905063, LUST Incident-Claim No. 20020669 (the "Property").
2. Pursuant to the CAP and CACR submitted to the Illinois Environment Protection Agency ("IEPA") dated August 16, 2017, and received August 24, 2017, Gautschy's was seeking budget approval in the amount of \$21,294.36, which was the amount reasonably and necessarily expended to complete the work on the Project.
3. By two separate letters, both dated December 19, 2017, the Illinois Environmental Protection Agency ("IEPA") rejected the entirety of the \$21,294.36 Budget Request in the CAP

and CACR submitted on August 16, 2017. Specifically, the December 19, 2017 letter rejected payment of certain costs as listed in Attachment A thereto, stating the reasons they were purportedly not paid. True and accurate copies of the December 19, 2017 letters and attachments (the "Denial Letters") are attached hereto as Exhibits 1 and 2. Those letters are designated as a final and appealable order (the Final Decision).

ARGUMENT

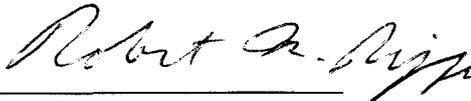
The IEPA rejected the Application based upon the reasons stated on Attachment A to the denial letter (Exhibit 1). Gautschy's and Midwest disagree with these determinations, and affirmatively state that the reimbursement amounts expended were reasonable, customary, and necessary for the proper completion of the project and site closure. Specifically, all of the costs listed on that Attachment A to Exhibit 2 were actually and legitimately expended and performed. Additionally, the scope of the additional work performed was within the guidelines pre-approved by the IEPA.

CONCLUSION

For all of the foregoing reasons, Gautschy's respectfully requests a hearing in this matter, which will provide it the opportunity to establish the propriety of the costs, and that the Final Decision be reversed or modified by requiring payment of the amounts denied in Attachment A to Exhibit 1, thereby requiring payment to Gautschy's of the additional amount of \$21,294.36, and for such other and further relief as is deemed necessary or appropriate in the circumstance.

Respectfully submitted,

Freedom Oil Company, Petitioner

By: 
Robert M. Riffle
Its Attorney

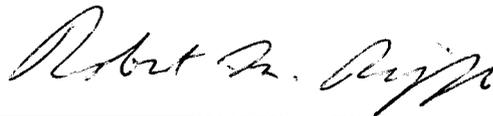
ROBERT M. RIFFLE, ESQ.
133A S. Main Street
Morton, IL 61550
(309) 321-8365

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on January 23, 2018, the foregoing document was electronically filed with the Illinois Pollution Control Board using the electronic filings system, which will send notification of such filing to the following:

Dorothy M. Gunn, Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 W. Randolph Street
Suite 11-500
Chicago, IL 60601

James G. Richardson
Deputy General Counsel
Illinois Environmental Protection Agency
1021 North Grand Avenue East
PO Box 19276
Springfield, IL 62794-9276



ROBERT M. RIFFLE, ESQ.
133A S. Main Street
Morton, IL 61550
(309) 321-8365
M1527



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, DIRECTOR

217/524-3300

CERTIFIED MAIL

7014 2120 0002 3284 6796

DEC 19 2017

Gautschy's Corner
Mrs. Eileen Gautschy
1269 N. 1709 Rd.
Streator, IL 61364

Re: LPC # 0994905063—LaSalle County
Streator/ Gautschy's Corner
2402 North Bloomington Street
Leaking UST Incident No. 20020669
Leaking UST Technical File

Dear Mrs. Gautschy:

The Illinois Environmental Protection Agency (Illinois EPA) has reviewed the Corrective Action Plan Budget (budget) submitted for the above-referenced incident. This budget, dated August 16, 2017, was received by the Illinois EPA on August 24, 2017. Citations in this letter are from the Environmental Protection Act (415 ILCS 5) (Act) and Title 35 of the Illinois Administrative Code (35 Ill. Adm. Code).

The budget is rejected for the reason(s) listed in Attachment A (Sections 57.7(b)(3) and 57.7(c) of the Act and 35 Ill. Adm. Code 734.505(b) and 734.510(b)).

All future correspondence must be submitted to:

Illinois Environmental Protection Agency
Bureau of Land - #24
Leaking Underground Storage Tank Section
1021 North Grand Avenue East
Post Office Box 19276
Springfield, IL 62794-9276

Please submit all correspondence in duplicate and include the Re: block shown at the beginning of this letter.

An underground storage tank system owner or operator may appeal this decision to the Illinois Pollution Control Board. Appeal rights are attached.



4302 N. Main St., Rockford, IL 61103 (815)987-7760
595 S. State, Elgin, IL 60120 (847)608-3131
2125 S. First St., Champaign, IL 61820 (217)278-5800
2009 Mall St., Collinsville, IL 62234 (618)346-5120

9511 Harrison St., Des Plaines, IL 60016 (847)294-4000
412 SW Washington St., Suite D, Peoria, IL 61602 (309)671-3022
2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200
100 W. Randolph, Suite 4-500, Chicago, IL 60601

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If you have any questions or need further assistance, please contact Brad Dilbaitis at (217) 785-8378 or Bradley.Dilbaitis@illinois.gov.

Sincerely,



Stephen A. Colantino
Acting Unit Manager
Leaking Underground Storage Tank Section
Division of Remediation Management
Bureau of Land

SAC:BD\CACRbudden.dotx

Attachment: Attachment A
Appeal Rights

c: Al Green, Midwest Environmental (electronic copy), mdwstenv@frontier.com
BOL File

Attachment A

Re: LPC # 0994905063—LaSalle County
Streator/ Gautschy's Corner
2402 North Bloomington Street
Leaking UST Incident No. 20020669
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SECTION 1

Because of the following deductions made below in Section 2, no additional amounts have been added to the approved budget.

SECTION 2

1. \$10,000.00 for Demolition Costs, which exceed the minimum requirements necessary to comply with the Act. Costs associated with site investigation and corrective action activities and associated materials or services exceeding the minimum requirements necessary to comply with the Act are not eligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(o). In addition, the request violates 35 Ill. Adm. Code 734.840(c). Costs associated with activities that violate any provision of the Act or Illinois Pollution Control Board, Office of the State Fire Marshal, or Illinois EPA regulations are ineligible for payment from the Fund pursuant to Section 57.6(a) of the Act and 35 Ill. Adm. Code 734.630(i).

The Demolition Costs requests \$10,000 for the demolition of the groundwater treatment system and shed. The Demolition Costs require a time and materials breakdown per 35 Ill. Adm. Code 734.840(c). No such breakdown was provided.

2. \$2,275.20 for Consulting Personnel Costs, which exceed the minimum requirements necessary to comply with the Act. Costs associated with site investigation and corrective action activities and associated materials or services exceeding the minimum requirements necessary to comply with the Act are not eligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(o). In addition, the request lacks supporting documentation. Such costs are ineligible for payment from the Fund pursuant to 35 Ill. Adm. Code 734.630(cc). Since there is no supporting documentation of costs, the Illinois EPA cannot determine that costs will not be used for activities in excess of those necessary to meet the minimum requirements of Title XVI of the Act. Therefore, such costs are not approved pursuant to Section 57.7(c)(3) of the Act because they may be used for site investigation or corrective action activities in excess of those required to meet the minimum requirements of Title XVI of the Act. Furthermore, the request is not reasonable as submitted. Such costs are ineligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(dd).

The Consulting Personnel Costs requests 20 hours for a Project Manager for "amended report preparation; TACO Tier 2 evaluation/ CACR/HAA/GW ordinance" at a rate of \$113.76 per hour for a total of \$2,275.20. These costs were all approved in the previous Corrective Action Budget, which was received by the Illinois EPA on March 3, 2015 and was approved (with modifications) on July 1, 2015. Nothing has been presented to the Illinois EPA that would indicate that an additional 20 hours were necessary, in addition to what was already approved in the previous budget, to complete the activities approved in the Corrective Action Plan.

2. \$5,056.00 for Consulting Personnel Costs, which exceed the minimum requirements necessary to comply with the Act. Costs associated with site investigation and corrective action activities and associated materials or services exceeding the minimum requirements necessary to comply with the Act are not eligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(o). In addition, the request lacks supporting documentation. Such costs are ineligible for payment from the Fund pursuant to 35 Ill. Adm. Code 734.630(cc). Since there is no supporting documentation of costs, the Illinois EPA cannot determine that costs will not be used for activities in excess of those necessary to meet the minimum requirements of Title XVI of the Act. Therefore, such costs are not approved pursuant to Section 57.7(c)(3) of the Act because they may be used for site investigation or corrective action activities in excess of those required to meet the minimum requirements of Title XVI of the Act. Furthermore, the request is not reasonable as submitted. Such costs are ineligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(dd).

The Consulting Personnel Costs requests 40 hours for A Senior Project Manager for "planning, project oversight, review reports, contracts, general financial project management" at a rate of \$126.40 per hour for a total of \$5,056.00. The previous Corrective Action Budget approved 80 hours for a Senior Project Manager for "planning, project oversight, client meetings." There is nothing included in the Corrective Action Completion Report that would indicate that an additional 40 hours were needed, in addition to what was already approved in the previous budget, to complete these approved tasks.

3. \$3,223.20 for Consulting Personnel Costs, which exceed the minimum requirements necessary to comply with the Act. Costs associated with site investigation and corrective action activities and associated materials or services exceeding the minimum requirements necessary to comply with the Act are not eligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(o). In addition, the request lacks supporting documentation. Such costs are ineligible for payment from the Fund pursuant to 35 Ill. Adm. Code 734.630(cc). Since there is no supporting documentation of costs, the Illinois EPA cannot determine that costs will not be used for activities in excess of those necessary to meet the minimum requirements of Title XVI of the Act. Therefore, such costs are not approved pursuant to Section 57.7(c)(3) of the Act because they may be used for site investigation or corrective action activities in excess of those required to meet the minimum requirements of Title XVI of

the Act. Furthermore, the request is not reasonable as submitted. Such costs are ineligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(dd).

The Consulting Personnel Costs requests 30 hours for a Senior Scientist for "contaminant extent maps, property owner maps, geologic cross sections, system demolition" at a rate of \$107.44 per hour for a total of \$3,223.20. The previous Corrective Action Budget approved 30 hours for a Senior Scientist for "contaminant extent maps, geologic cross sections." The previously approved 30 hours is ample time to produce the maps that are included in the Corrective Action Completion Report. There is nothing included in the Corrective Action Completion Report that would indicate that an additional 30 hours were needed, in addition to what was already approved in the previous budget, to complete these approved tasks.

4. \$278.04 for Consulting Personnel Costs, which exceed the minimum requirements necessary to comply with the Act. Costs associated with site investigation and corrective action activities and associated materials or services exceeding the minimum requirements necessary to comply with the Act are not eligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(o). In addition, costs that are unnecessary are ineligible for payment from the Fund pursuant to 35 Ill. Adm. Code 734.630(aa). In addition, such costs are not approved pursuant to Section 57.7(c)(3) of the Act because they are not reasonable and/or will be used for site investigation or corrective action activities in excess of those required to meet the minimum requirements of Title XVI of the Act. Furthermore, the request is not reasonable as submitted. Such costs are ineligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(dd).

The Consulting Personnel Costs requests 4 hours for a Senior Account Technician for "CA reimbursements; billings" at a rate of \$69.50 per hour for a total of \$278.04. The first Corrective Action Budget (received October 7, 2004) approved Consulting Personnel Costs associated with 6 reimbursement requests. The second approved Corrective Action Budget (received June 24, 2013) approved Consulting Personnel Costs associated with additional corrective action reimbursement claims. The third Corrective Action Budget (received March 3, 2015) approved Consulting Personnel Costs associated with additional corrective action reimbursement claims. To date, only one Corrective Action Claim has been submitted. The previously approved budgets include ample approved time for an additional Corrective Action Claim, or two, if necessary.

5. \$227.52 for Consulting Personnel Costs, which exceed the minimum requirements necessary to comply with the Act. Costs associated with site investigation and corrective action activities and associated materials or services exceeding the minimum requirements necessary to comply with the Act are not eligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(o). In addition, costs that are unnecessary are ineligible for payment from the Fund pursuant to 35 Ill. Adm. Code 734.630(aa). In addition, such costs are not approved pursuant to Section 57.7(c)(3) of the Act because they are not reasonable and/or will be used for site

investigation or corrective action activities in excess of those required to meet the minimum requirements of Title XVI of the Act. Furthermore, the request lacks supporting documentation. Such costs are ineligible for payment from the Fund pursuant to 35 Ill. Adm. Code 734.630(cc). Since there is no supporting documentation of costs, the Illinois EPA cannot determine that costs will not be used for activities in excess of those necessary to meet the minimum requirements of Title XVI of the Act. Therefore, such costs are not approved pursuant to Section 57.7(c)(3) of the Act because they may be used for site investigation or corrective action activities in excess of those required to meet the minimum requirements of Title XVI of the Act. Moreover, the request is not reasonable as submitted. Such costs are ineligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(dd).

The Consulting Personnel Costs requests 4 hours for a Senior Administrative Assistant for "CACR/HAA/notification letter/reimbursement copies, bindings, mailings" at a rate of \$56.88 per hour for a total of \$227.52. The previous Corrective Action Budget (received March 3, 2015) approved Consulting Personnel Costs for 12 hours for a Senior Administrative Assistant for "budget/reimbursement copies, bindings, mailings." Several earlier Corrective Action Budgets included additional costs for a Senior Administrative Assistant for copies for Corrective Action Claims. The previously approved budget(s) include ample time for these costs.

6. \$192.60 for Consultant's Materials Costs, which lack supporting documentation. Such costs are ineligible for payment from the Fund pursuant to 35 Ill. Adm. Code 734.630(cc). Since there is no supporting documentation of costs, the Illinois EPA cannot determine that costs will not be used for activities in excess of those necessary to meet the minimum requirements of Title XVI of the Act. Therefore, such costs are not approved pursuant to Section 57.7(c)(3) of the Act because they may be used for site investigation or corrective action activities in excess of those required to meet the minimum requirements of Title XVI of the Act. In addition, the request is not reasonable as submitted. Such costs are ineligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(dd). Furthermore, The costs associated with the demolition of the groundwater treatment system/shed are included in Demolition Costs. The costs exceed the maximum payment amounts set forth in Subpart H, Appendix D, and/or Appendix E of 35 Ill. Adm. Code 734. Such costs are ineligible for payment from the Fund pursuant to 35 Ill. Adm. Code 734.630(zz). In addition, such costs are not approved pursuant to Section 57.7(c)(3) of the Act because they are not reasonable.

The Consultant's Materials Costs requests mobilization/mileage costs associated with the demolition of the groundwater treatment system for \$192.60. These costs are included in the Demolition Costs.

7. \$40.00 for costs Consultant's Materials Costs, which exceed the minimum requirements necessary to comply with the Act. Costs associated with site investigation and corrective action activities and associated materials or services exceeding the minimum requirements necessary to comply with the Act are not eligible for payment from the

Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(o). In addition, the request lacks supporting documentation. Such costs are ineligible for payment from the Fund pursuant to 35 Ill. Adm. Code 734.630(cc). Since there is no supporting documentation of costs, the Illinois EPA cannot determine that costs will not be used for activities in excess of those necessary to meet the minimum requirements of Title XVI of the Act. Therefore, such costs are not approved pursuant to Section 57.7(c)(3) of the Act because they may be used for site investigation or corrective action activities in excess of those required to meet the minimum requirements of Title XVI of the Act. Furthermore, the request is not reasonable as submitted. Such costs are ineligible for payment from the Fund pursuant to Section 57.7(c)(3) of the Act and 35 Ill. Adm. Code 734.630(dd). Moreover, unnecessary costs are ineligible for payment from the Fund pursuant to 35 Ill. Adm. Code 734.630(aa). In addition, such costs are not approved pursuant to Section 57.7(c)(3) of the Act because they are not reasonable and/or will be used for site investigation or corrective action activities in excess of those

The Consultant's Materials Costs requests \$40.00 for postage for the "submittal of reports/reimbursement/notification letters." The previous Corrective Action Budget was approved for \$50.00 for the submittal of reports/reimbursements.

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Appeal Rights

An underground storage tank owner or operator may appeal this final decision to the Illinois Pollution Control Board pursuant to Sections 40 and 57.7(c)(4) of the Act by filing a petition for a hearing within 35 days after the date of issuance of the final decision. However, the 35-day period may be extended for a period of time not to exceed 90 days by written notice from the owner or operator and the Illinois EPA within the initial 35-day appeal period. If the owner or operator wishes to receive a 90-day extension, a written request that includes a statement of the date the final decision was received, along with a copy of this decision, must be sent to the Illinois EPA as soon as possible.

For information regarding the filing of an appeal, please contact:

John Therriault, Assistant Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph, Suite 11-500
Chicago, IL 60601
312/814-3620

For information regarding the filing of an extension, please contact:

Illinois Environmental Protection Agency
Division of Legal Counsel
1021 North Grand Avenue East
Post Office Box 19276
Springfield, IL 62794-9276
217/782-5544



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, DIRECTOR

217/524-3300

CERTIFIED MAIL

DEC 19 2017

7014 2120 0002 3284 6789

Gautschy's Corner
Mrs. Eileen Gautschy
1269 N. 1709 Rd.
Streator, IL 61364

Re: LPC # 0994905063—LaSalle County
Streator/ Gautschy's Corner
2402 North Bloomington Street
Leaking UST Incident No. 20020669
Leaking UST Technical File

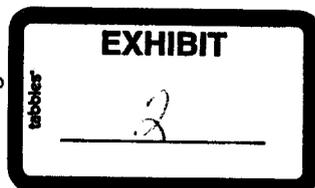
Dear Mrs. Gautschy:

The Illinois Environmental Protection Agency (Illinois EPA) has reviewed the Corrective Action Completion Report (report) submitted for the above-referenced incident. This report was dated August 16, 2017 and was received by the Illinois EPA on August 24, 2017. Citations in this letter are from the Environmental Protection Act (415 ILCS 5) (Act) and Title 35 of the Illinois Administrative Code (35 Ill. Adm. Code).

Pursuant to Section 57.7(c) of the Act and 35 Ill. Adm. Code 734.505(b) and 734.510(a), the report is rejected for the reason(s) listed below:

1. In accordance with 35 Ill. Adm. Code 734.345(a), within 30 days after the completion of a corrective action plan that achieves applicable remediation objectives the owner or operator shall submit to the Agency for approval a corrective action completion report. The report shall demonstrate whether corrective action was completed in accordance with the approved corrective action plan and whether the remediation objectives approved for the site, as well as any other requirements of the plan, have been achieved [415 ILCS 5/57.7(b)(5)]. The confirmation soil samples collected from the excavation that was done on the neighboring property to the west of the site indicated that soil contamination (wall and floor excavation samples) in concentrations exceeding Tier 1 soil remediation objectives remains on the neighboring property to the west. This soil contamination was not addressed in the Corrective Action Completion Report.
2. Pursuant to 35 Ill. Adm. Code 734.345(a)(5), a Corrective Action Completion Report must contain a conclusion that identifies the success in meeting the remediation objectives approved for the site, including but not limited to an assessment of the accuracy and completeness of the data in the report. The TACO Tier 2 documentation submitted in this Corrective Action Completion Report (Appendix C) included incorrect chemical and toxicological parameters, as prescribed in 35 Ill. Adm. Code 742.Appendix C. Table E. In addition, the Corrective Action Completion Report does not include any R-26 modeling or any indications on how the modeled extent of groundwater contamination depicted in Figure 6 was determined. 35 Ill. Adm. Code 742.320 indicates that the groundwater ingestion exposure route may be excluded from consideration only after a demonstration using Equation R26 is made to predict the remaining impacts of any contaminants of concern in the groundwater.

4302 N. Main St., Rockford, IL 61103 (815)987-7760
595 S. State, Elgin, IL 60123 (847)608-3131
2125 S. First St., Champaign, IL 61820 (217)278-5800
2009 Mall St., Collinsville, IL 62234 (618)346-5120



11 Harrison St., Des Plaines, IL 60016 (847)294-4000
2 SW Washington St., Suite D, Peoria, IL 61602 (309)671-3022
409 W. Main St., Suite 116, Moline, IL 62959 (618)993-7200
90 W. Randolph, Suite 4-500, Chicago, IL 60601

Page 2

3. 35 Ill. Adm. Code 742.300(a) states that an actual or potential impact to a receptor or potential receptor from a contaminant of concern can be excluded from consideration from one or more exposure routes. If an evaluation under Subpart C demonstrates the applicable requirements for excluding an exposure route are met, then the exposure route is excluded from consideration and no remediation objective(s) need be developed for that exposure route. The indoor inhalation exposure route was not addressed in the Corrective Action Completion Report in accordance with 35 Ill. Adm. Code 742.312. The indoor inhalation pathway must also be addressed for the neighboring property to the west.

An underground storage tank system owner or operator may appeal this decision to the Illinois Pollution Control Board. Appeal rights are attached.

If you have any questions or need further assistance, please contact Brad Dilbaitis at (217) 785-8378 or Bradley.Dilbaitis@illinois.gov.

Sincerely,



Stephen A. Colantino
Acting Unit Manager
Leaking Underground Storage Tank Section
Division of Remediation Management
Bureau of Land

SAC:BD\CACRden.dotx

Attachment: Appeal Rights

c: Al Green, Midwest Environmental (electronic copy), mdwstenv@frontier.com
BOL File

Appeal Rights

An underground storage tank owner or operator may appeal this final decision to the Illinois Pollution Control Board pursuant to Sections 40 and 57.7(c)(4) of the Act by filing a petition for a hearing within 35 days after the date of issuance of the final decision. However, the 35-day period may be extended for a period of time not to exceed 90 days by written notice from the owner or operator and the Illinois EPA within the initial 35-day appeal period. If the owner or operator wishes to receive a 90-day extension, a written request that includes a statement of the date the final decision was received, along with a copy of this decision, must be sent to the Illinois EPA as soon as possible.

For information regarding the filing of an appeal, please contact:

John T. Therriault, Clerk
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Chicago, IL 60601
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For information regarding the filing of an extension, please contact:

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